

**SIKKIM**



**GOVERNMENT**

**GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Tuesday 28<sup>th</sup> May, 2019**

**No. 215**

**GOVERNMENT OF SIKKIM  
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT  
COMMERCIAL TAXES DIVISION  
GANGTOK**

**No. 10/2019-State Tax (Rate)**

**Date: 10<sup>th</sup> May, 2019**

**NOTIFICATION**

In exercise of the powers conferred by sub-section (1), (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of Sikkim, in the Department of Finance, Revenue & Expenditure No.11/2017-State Tax (Rate), dated the 28th June, 2017, namely:-

In the said notification

- (i) in the Table, against serial number 3, in items (ie) and (if), in the entry in column (5), the figures and letters "10th", wherever they appear, shall be substituted by the figures and letters "20th";
- (ii) in Annexure IV, the figures and letters "10th", wherever they appear, shall be substituted by the figures and letters "20th",

**Manoj Rai  
Additional Secretary  
Commercial Taxes Division  
Finance, Revenue & Expenditure Department.**